



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE SELECTION AND REVIEW OFFICER

Job Number: 20001813

Job Code: 95670V120316

Job Group: 9500 - REVENUE

Job Established: 09/01/1982

Job Revised: 03/16/2012

Grade: 15 Salary (MIN - MID):

\$19,882-\$26,339 - Hourly

\$3,230.84-\$4,280.10 - 37.5 Hr. Monthly Salary

\$3,446.22-\$4,565.44 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Reviews completed complex level field audits of excise, income, severance, sales, property or miscellaneous taxes. Attends protest conferences of complex field audit cases, conducts protest conferences for Revenue Review Officers I, II and III. Assists in training of Revenue Review Officer I, and/or selects and assigns audits to the field for the various types of taxes based on expected revenue yield, compliance and registration; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree that includes twenty (20) semester hours or thirty (30) quarter hours in accounting and/or finance courses.

EXPERIENCE:

Must have four years of experience in the examination or auditing of Kentucky State tax documents.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as a Certified Public Accountant (C.P.A.) or Certified KY Assessor (C.K.A.) will substitute for the required bachelor's degree and accounting/finance hours. Two years of Kentucky Department of Revenue experience in the auditing of excise, corporation, individual income, withholding, property, sales and use taxes and fifteen (15) semester hours or twenty-three (23) quarter hours of accounting and/or finance courses will substitute for the twenty (20) semester hours or thirty (30) quarter hours of accounting/finance course requirement.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Reviews selection sources and other data on a multi tax basis to generate productive audit assignments. Analyzes new and revised tax laws, regulations and policies to determine the effect on the audit selection program and assists in performing studies to develop audit selection norms and criteria. Reviews complex income, excise, severance, sales or miscellaneous tax audits for adherence to audit theory, accuracy, and completeness. Analyzes taxpayers protest of complex level field audit assessments of various taxes and explains either appropriate tax law and departmental policy relating thereto. Confers directly with taxpayers and/or their attorney, CPA or tax personnel to clarify any questionable areas of the tax assessment in complex level field audit cases. Schedules, attends and participates in or conducts protest conferences with taxpayers and/or their attorney, CPA, CEO. Makes recommendations on adjusting or proceeding to court based on Cabinet policy, tax statutes and regulations on protested issues in complex level field audit cases. Researches tax laws, tax bulletins and court decisions to keep abreast of changes in tax laws, regulations and policies. Responsible for proper application of payments to outstanding accounts receivable in complex level field audit cases. Utilizes portable and desktop computers to review and adjust complex level field audits and to maintain data for inventory and report purposes.

UNIQUE PHYSICAL REQUIREMENTS:

Some physical effort required.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title maybe required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.